


Making Computer Assisted Auditing a Reality



IIA Presentation
December 19, 2000

Without
 DATA
you're just another
“intellectually challenged”
person!

Should Read...

Without
Information
you're just another
“intellectually challenged”
person!



What is Computer Assisted Auditing?

What is Computer Assisted Auditing?

- **Utilization by the audit function of CAATTs to achieve audit objectives**
- **Computer Assisted Audit Tools and Techniques (CAATTs) are defined as computer based tools / techniques which permit the auditor to increase their personal productivity as well as that of the audit function**
- **Allows auditors to audit through, rather than around, the computer faster than is possible manually and as much detail as necessary**

What is Computer Assisted Auditing?

CAATT Examples

Tools:

- Word processing
- Spreadsheets
- Generalized Audit Software (ACL, IDEA, etc.)
- E-mail
- Presentation Graphics
- Flowcharting
- Database
- Data Management / Groupware
- Audit Management/Risk Analysis

Techniques:

- Data Extraction and Analysis
- Fraud Detection
- Continuous Monitoring
- Network Security Assessment
- Automated Workpapers
- E-Commerce Control
- Internal Control Evaluation

What is Computer Assisted Auditing?

- **System-Based Approaches**: Include routines built into the system, sampling, or parallel simulation.
- **Data-Based Approaches**: Commonly referred to as transaction or data-based auditing using tools such as Generalized Audit Software (GAS).

Audit Tools and Techniques **(Computer System Audit)**

1970s	1980s	1990s
Programming Language Applications	3 rd Generation Programming Languages Applications	4 th Generation Programming Languages Applications
1 st Generation Audit Software (Batch)	2 nd Generation Audit Software (Interactive and batch)	3 rd Generation Audit Software (PC-based interactive and batch)
Simple Parallel Simulations	Extensive Parallel Simulations	Comprehensive Data Analysis and Testing
Test Decks/Integrated Test Facilities (ITF)	Test Decks/ITF	
Input/Output Testing	SCARF/SARF (See definition below)	Integrated Audit Software
Internal Control Review (ICR) Questionnaires	Automated ICR Questionnaires	Integrated ICR Questionnaires
Control Flowcharts	Program Flowcharting	Emphasis on Data Auditing
First Computer-based Monetary Unit Sampling	More Developed Dollar-Unit Sampling	Diverse Sampling Options-Less Emphasis on Sampling
Control Matrices	Improved Control Matrices	Expert Systems

Why Use CAATTs?

- **Best practice of internal audit functions (IA Best Practices Council)**
- **Age of Information Technology: Increased volume of electronic data, absence of audit trail, decentralization, reliability of systems**
- **Do more with less - add value to all audit phases**
- **Professional standards, other literature**

Why Use CAATTs?

- **Increase audit coverage (i.e. 100% testing)**
- **Increase time for critical thinking**
- **Increase auditor understanding of business processes**
- **Unlock the door to creativity / enhanced problem-solving**
- **Portability of data and programs**

Why Use CAATTs?

- **Technology advancements resulting in:**
 - **User friendly tools**
 - **Ease of data access / file transfer capabilities**
 - **Reduced cost and increased power of PC-based systems**
 - **Auditor empowerment (less dependent on IT)**
 - **GAS tools provide documentation of audit work**

Why Use CAATTs?

- **CAATT tools support all types of analyses (financial and non-financial)**
- **Improve the integration of auditor skills**
- **Foster greater credibility for the audit organization**
- **Development of reusable computerized techniques**

Audit Findings using CAATTs

- **Community college admissions and enrollment practices**
- **Child support program monitoring**
- **Prisoner security level and program classification system analysis**
- **Healthcare monitoring (insurance, medical services, Medicaid, etc.)**

The State of Michigan



Enterprise

State of Michigan

Organizational Background

DMB Act (Act 431, 1984) establishes:

- **DMB is responsible for maintaining a statewide system of internal control (\$36 billion enterprise)**
- **Internal Audit function at each of the (18) principal executive branch departments**
- **Guidance and requirements for management's evaluation of internal controls.**

OFM - TABS Mission

**Maintain a general framework for
management's evaluation of
internal controls and monitor the
statewide system of internal
controls**

OFM's 1997 Assessment of Computer Assisted Auditing in Michigan

- **Absence of standard Generalized Audit Software solution (ACL, IDEA, FOCUS, etc.)**
- **Absence of centralized computer auditing facility**
- **Inconsistent use of word processing, spreadsheets, ad-hoc query languages.**
- **Over 1,100 automated systems (Source: Y2K Inventory)**
- **Lack of common computer auditing user group**

OFM Conclusion

**The State needs a
centralized computer
auditing environment,
utilizing the best
software tool(s),
effectively supported
by a common user
group**

Implementation Plan

Implementation Plan

- **Obtain Executive Leadership Support**
- **System Requirements**
- **System Design**
- **System Support**
- **Promotion, Logo, and it's “Free”**

Obtain Executive Leadership Support

Dispel myths about computer assisted auditing:

- Too costly
- Too technical and complex for non-IT auditors
- Only for use by IT auditors
- Hands-on approach to auditing
- Client systems and data compromised

NOTE: Proof of concept already proven (Office of the Auditor General)

Obtain Executive Leadership Support

Cont'd)

- **Interact with key players:**
 - **Office of the Auditor General**
 - **Director of Finance Systems**
 - **Director of MI Information Processing Center**
- **Get key IT folks on our side**
- **Sell to key leadership**

Conclusion: “If we build it they will come.” (Invest \$150K and provide service to agencies free of charge.)

Requirements for a Computer Auditing Environment

- **Common Environment**
 - Implement a single suite of tools for use in performing analysis
 - Learn / increase proficiency on a single tool and apply that to any information scenario
- **“One-Stop Shopping”**
 - Capable of storing / processing any data structure from any data source
 - Easy to transfer data to this environment
- **Build Proficiency Among Internal Auditors**
 - Coordinate user group dialogue
 - Establish standards for processing audit routines
 - Enhance system capabilities as auditors’ demands increase

Requirements for a Computer Auditing Environment Cont'd)

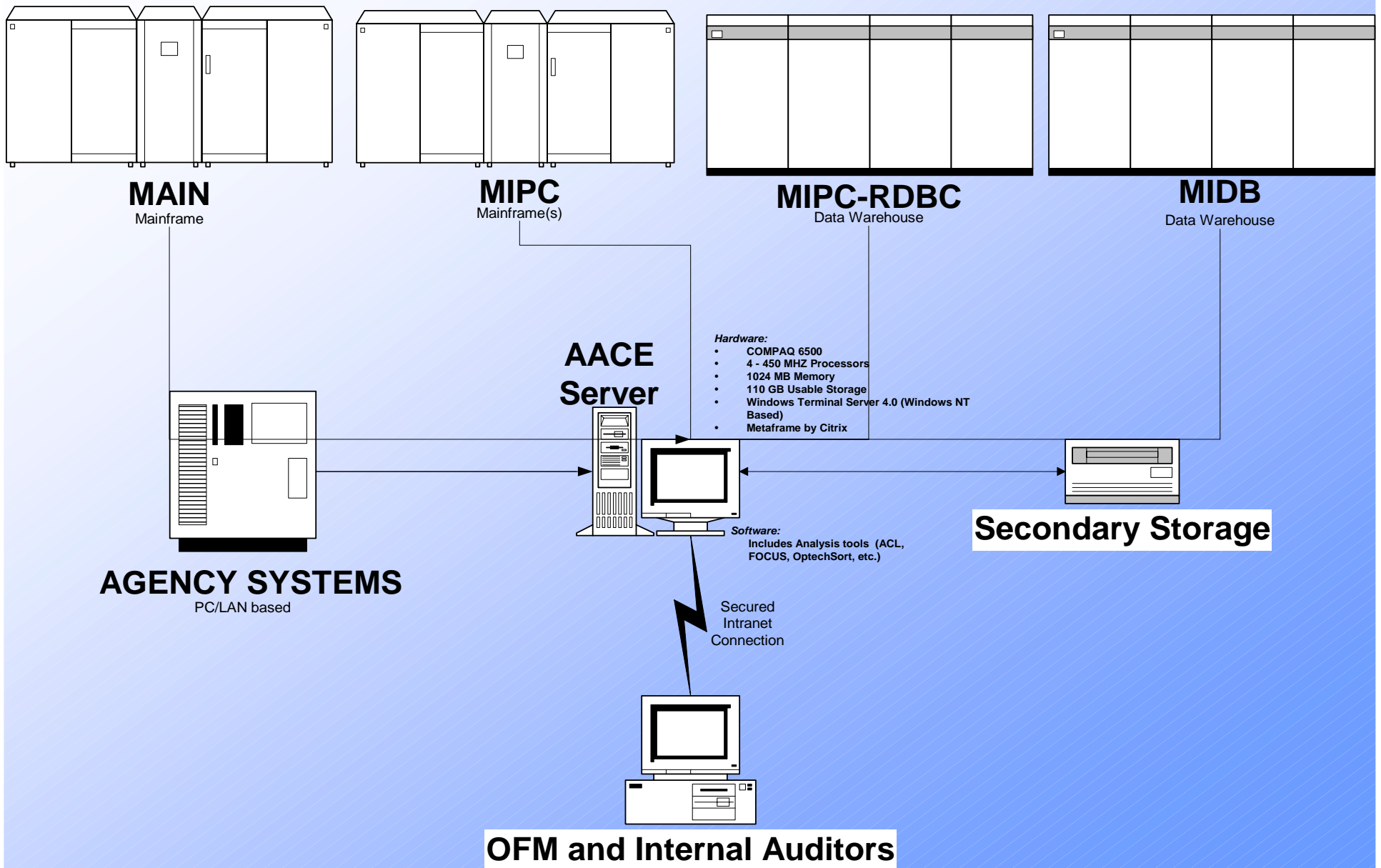
- **Technical Specifications:**
 - Remote connectivity by all internal auditors and staff
 - Industry leading Generalized Audit Software and Utility Software
 - Adequate horsepower (processing speed, memory, storage)
 - Session control of multiple jobs / users
 - Ability to read, manipulate, and export a diverse set of data structures (mainframe, LAN, PC platforms) from anywhere in the State
 - System backup / restore capabilities
 - Security of Data (commensurate with other State applications)
 - Technical support for system and audit software packages

System Design

- **High powered server (attachment), centrally maintained, connected to the State intranet with backup facilities.**
- **Windows NT / Terminal Server NOS**
- **Metaframe (admin, local control)**
- **Remote connectivity via Intranet (very thin client)**
- **Audit Command Language (ACL) (20 concurrent licenses)**
- **Desktop Focus 7.x**
- **Utility software (Syncsort, Monarch, MS Accessories)**

Schematic of OFMs

Audit and Analysis Computer Environment (AACE)



System Design

Cont'd)

ACL Highlights:

- **Voted #1 by members of the IIA worldwide for:**
 - **Data extraction and analysis (36%, Spreadsheets 23%)**
 - **Fraud detection (50%)**
 - **Continuous monitoring (68%)**
- **Clients**
 - **82 of the Fortune 100**
 - **Over 45% of the Global 500**
 - **All of the Big Five international public accounting firms**

Source: Internal Auditor, Aug. 2000

System Design

Cont'd)

AACE System Security:

- **Security audit of AACE**
 - **Configuration settings appropriate**
 - **Physical security issues**
 - **Document procedures / standards**
- **AACE access request forms**
- **Agency folder restrictions**

System Support

- **Office of Financial Management (OFM-TABS) - ACL**
- **Audit Command Language (ACL) - ACL**
- **Information and Technology Support Division (ITSD) -
Operating System, System Performance**
- **Michigan Information Center (MIC) - Intranet Access**
- **AACE User Groups**

Promotion

OFFICE of FINANCIAL MANAGEMENT

AACE

Audit & Analysis

COMPUTER ENVIRONMENT

**Better than single user copy (\$2,000), it's free, plenty of support, access to any data.
Come join the fun!**

Progress Notes

Progress Notes

- **Kickoff Meeting (October 1999) - The concept of a computer auditing system is first presented. March 2000-AACE go-live date**
- **Training**
 - **On-site ACL (3 days)**
 - **OFM developed - 4 hour intro., 4 hour intermediate**
- **User Group Meetings**
- **Financial Year-End-Closing FY 2000 Training**
- **User Growth**
 - **February 2000, 3 users**
 - **June 2000, 41 users**
 - **Today, 60 users**
- **Key departmental applications being developed**
- **Several proficient users emerging**



Ongoing Challenges and Future Plans



Continued AACE Challenges

- **Resistance to change (e.g. MS-Word vs. WordPerfect)**
- **Development of common applications**
- **Capacity planning**
- **Training to meet everyone's needs**

Future Plans

- **Enhanced Service Level Agreements with technical providers**
- **Deliver Phase II Financial Auditing Training and associated audit programs / techniques**
- **User Group Meetings**
- **Work with emerging proficient users and users that are “very interested, but don’t know where to start”**
- **Promote successes**
- **Windows 2000 Conversion (improved administration features, monitor system utilization)**
- **Improve capacity planning model - proactively plan future enhancements to system / performance capacity**

On-Line Demo





AACE
Office of Financial Management
State Budget Office



STATE of MICHIGAN DEPARTMENT of MANAGEMENT and BUDGET

Welcome

Internet Explorer Users:

Click on Image to the right to Launch

First Time Netscape Users:

Save the [Plug-In](#) to your desktop.

Once you have done that, exit Netscape, and double click on the WFPLUG32.exe file on your desktop to install.

Once that has completed, you may open Netscape come back to this page, and click on the image to the right.

OFFICE of FINANCIAL MANAGEMENT

AACE

Audit & Analysis

COMPUTER ENVIRONMENT

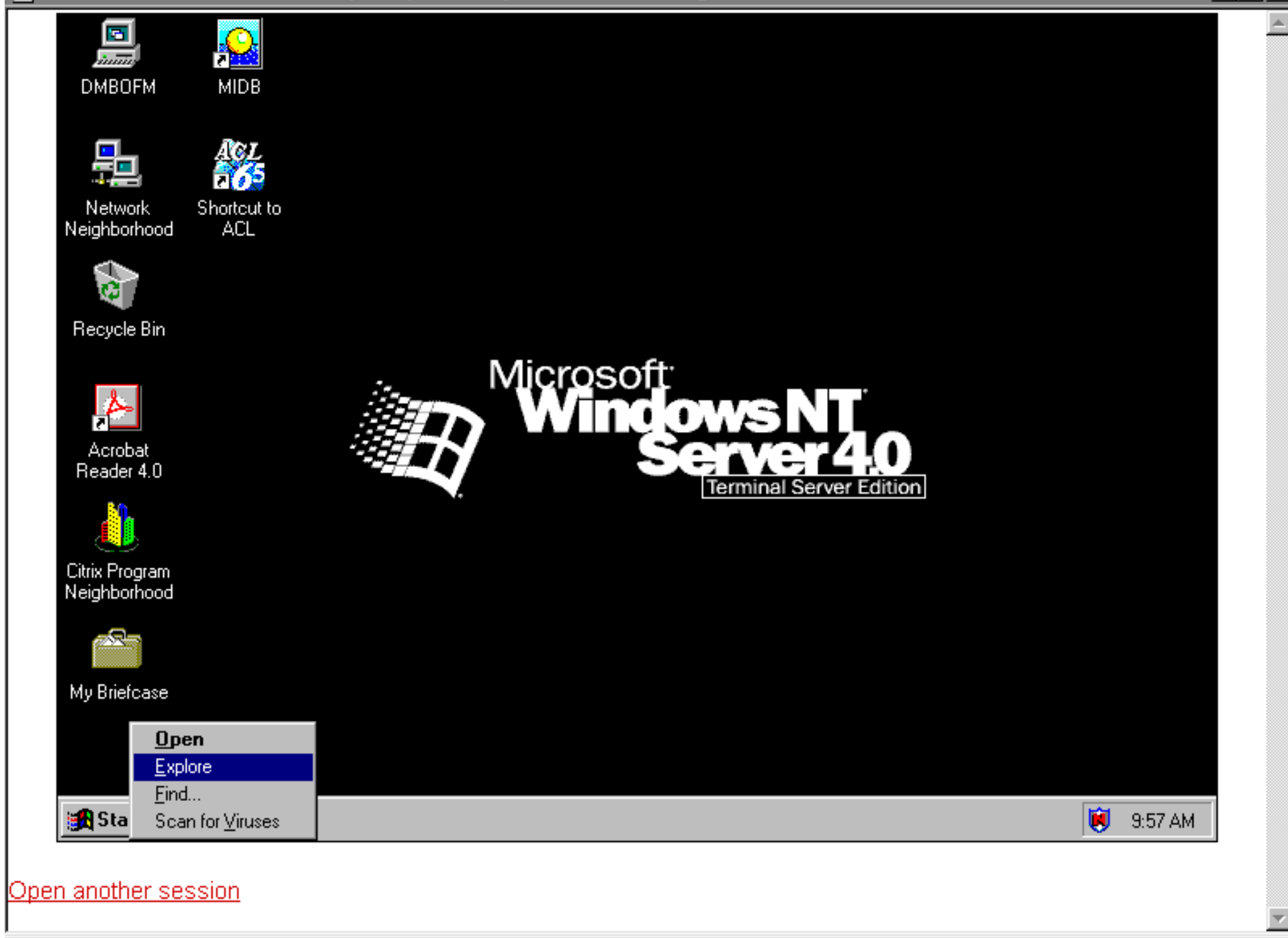
SECURITY

AACE NEWS

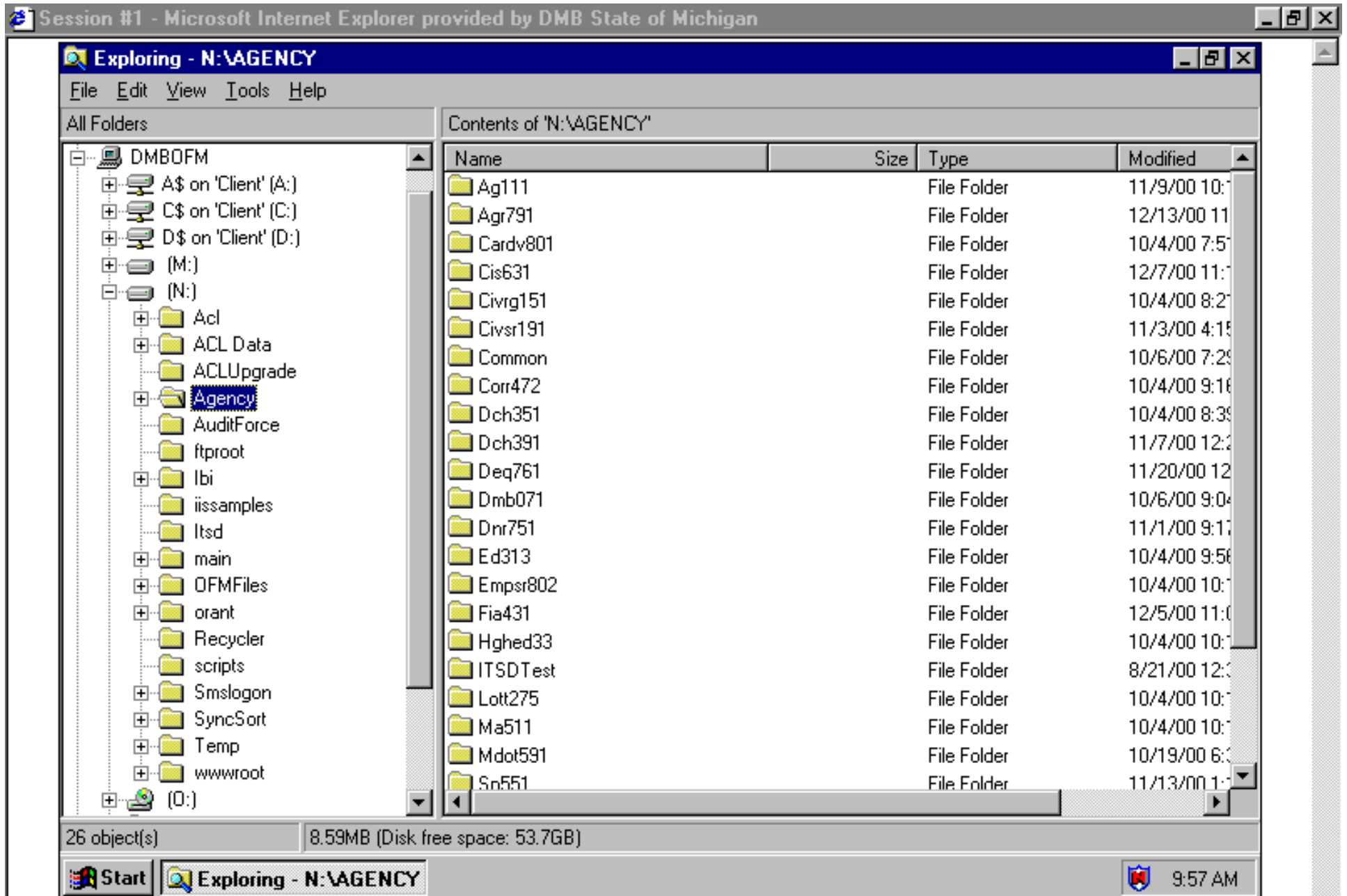
FORMS

SUPPORT DESK

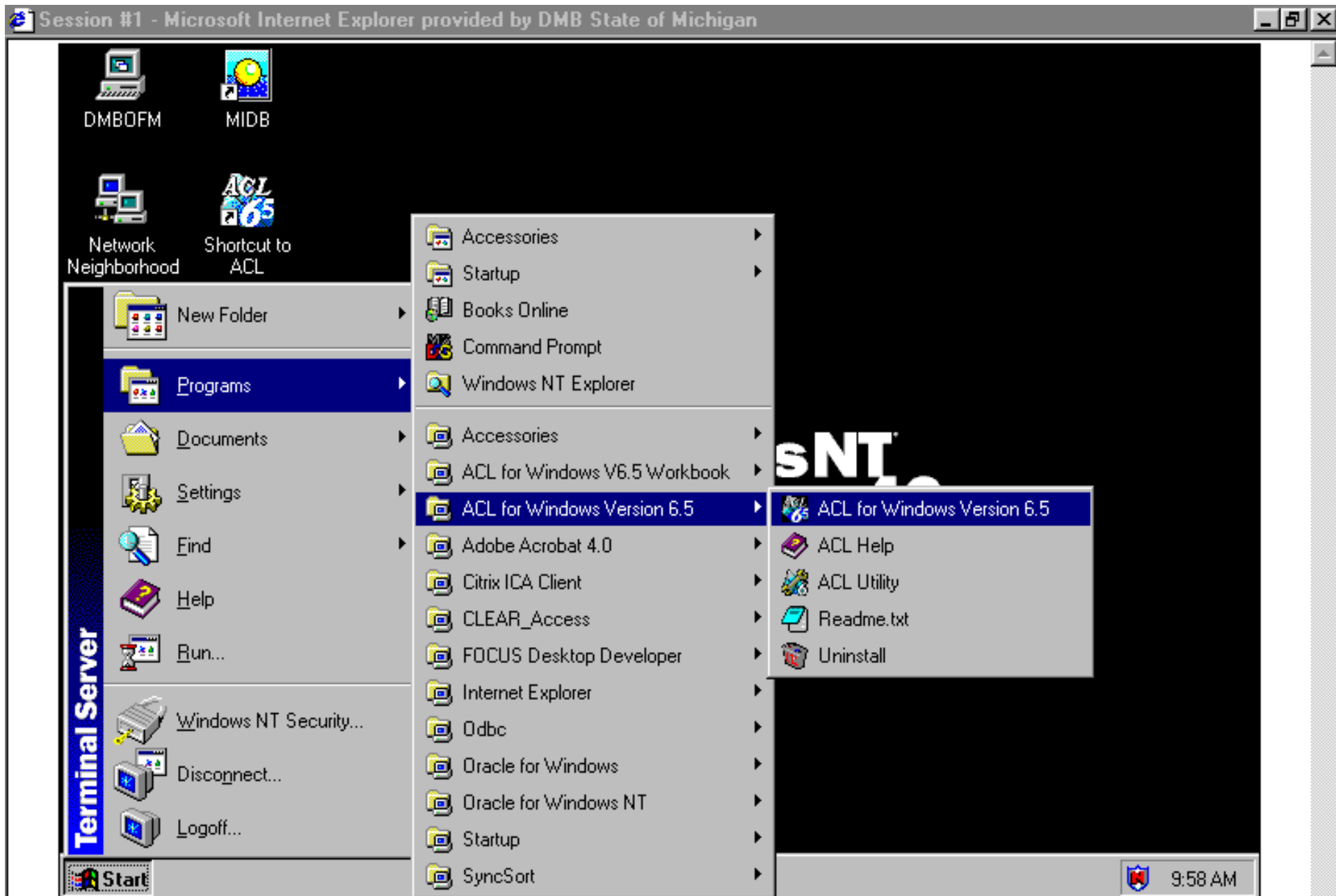
Welcome to the State of Michigan's Audit and Analysis Computer Environment (**AACE**). It is important that each user remember to exercise proper care of data analyzed on the AACE system. Your connection to AACE merely exchanges screen images to your personal computer from the AACE system. All of the data is stored on and processed by the AACE system.



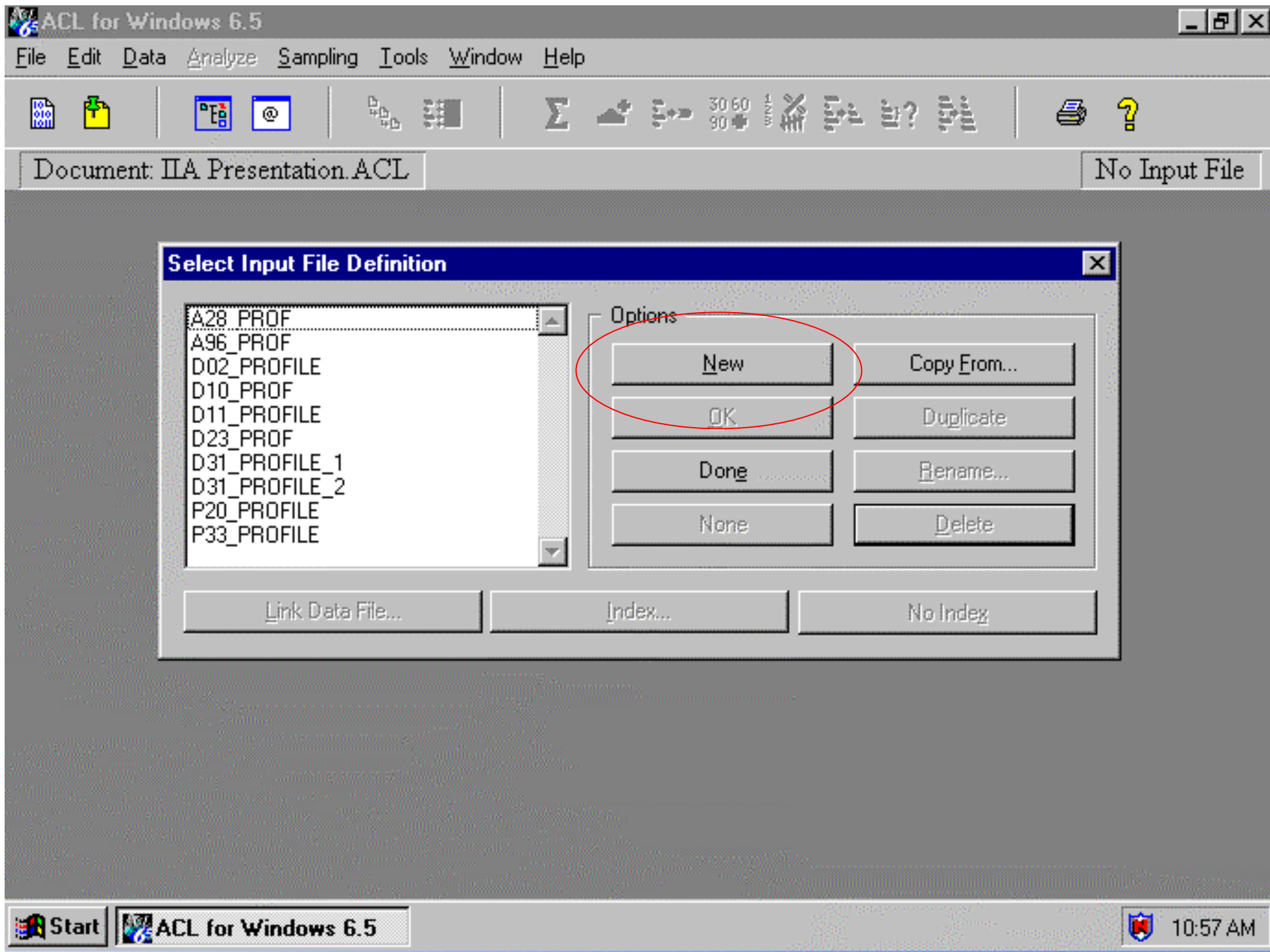
[Open another session](#)

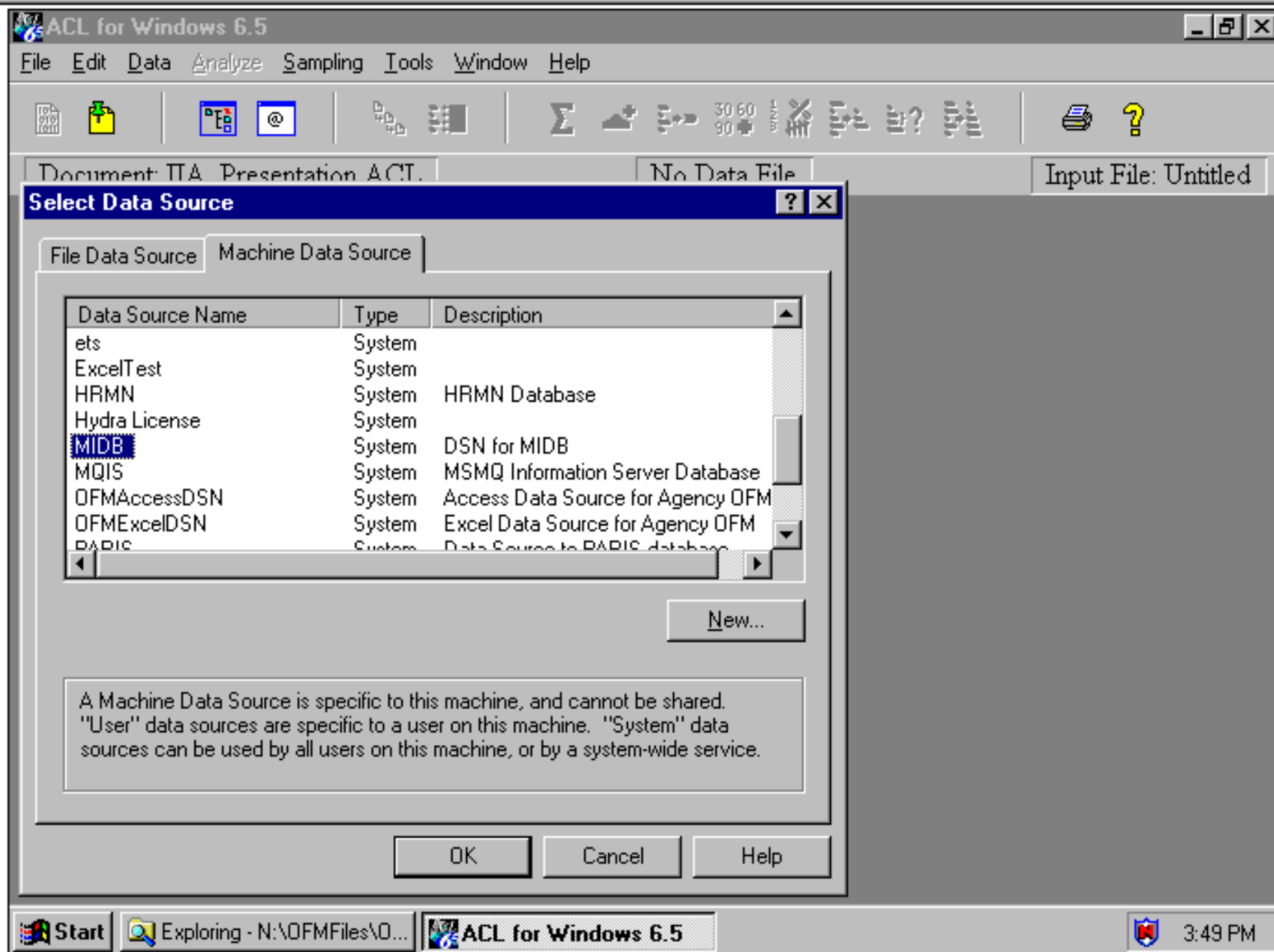


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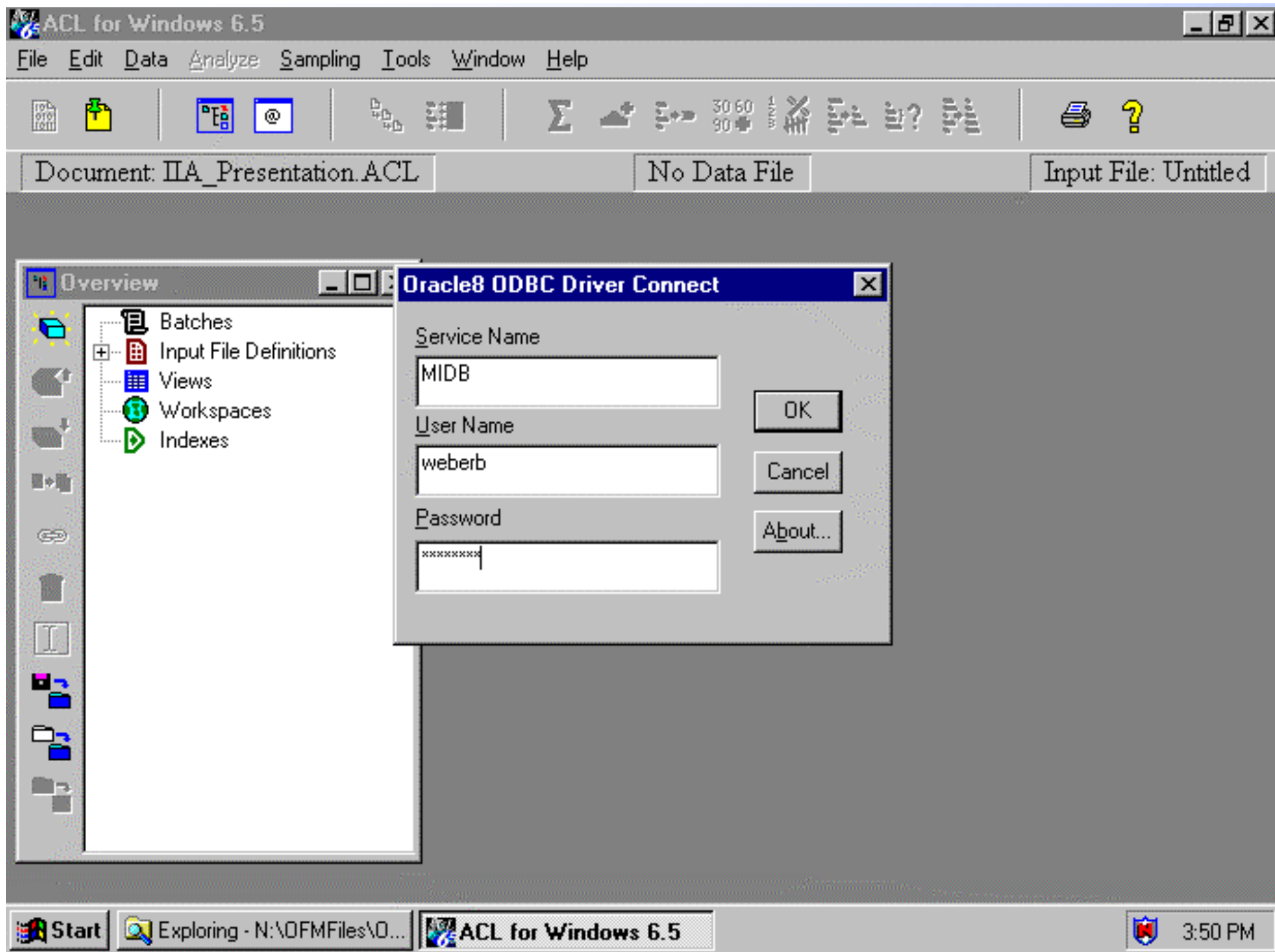


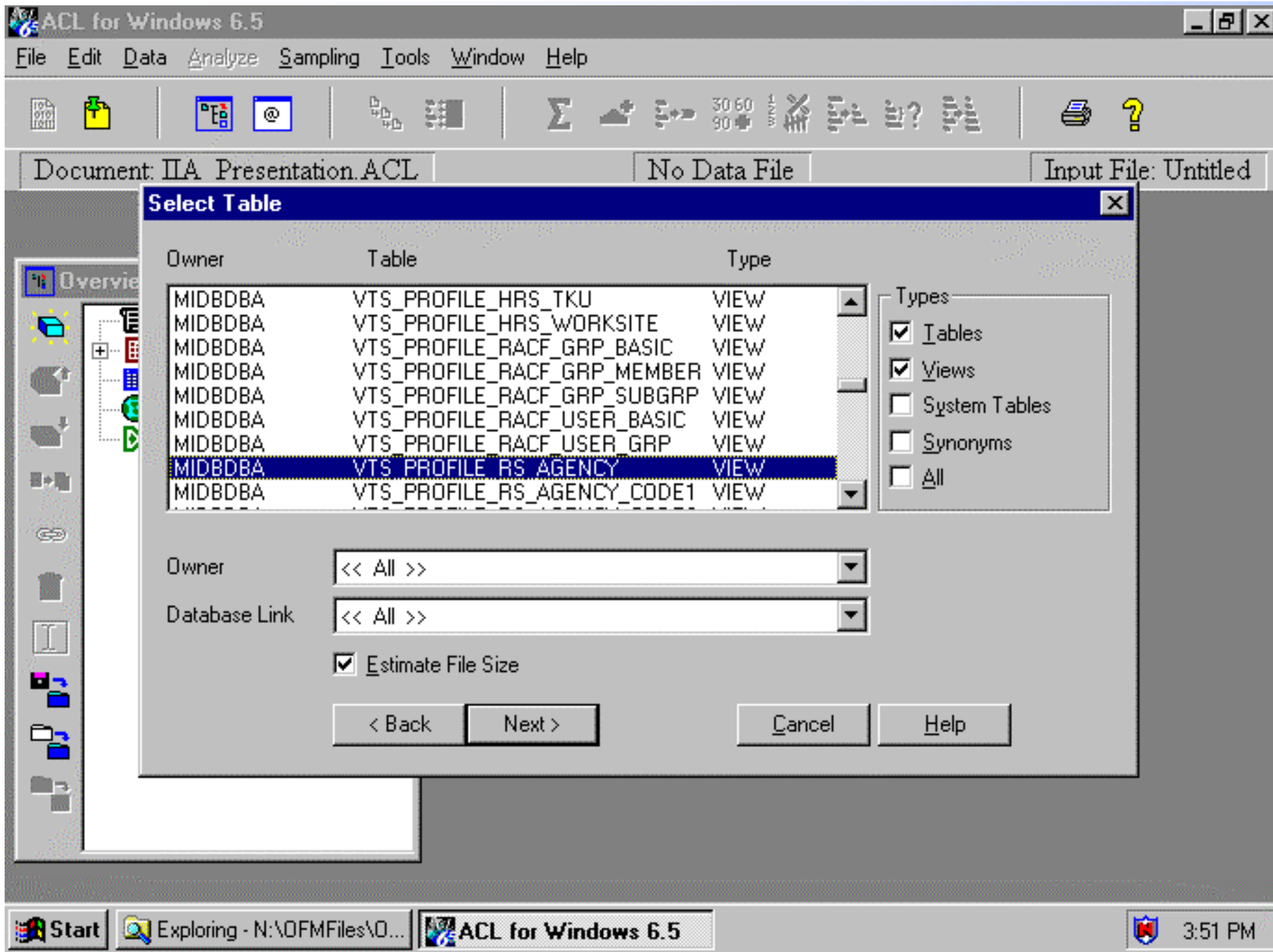
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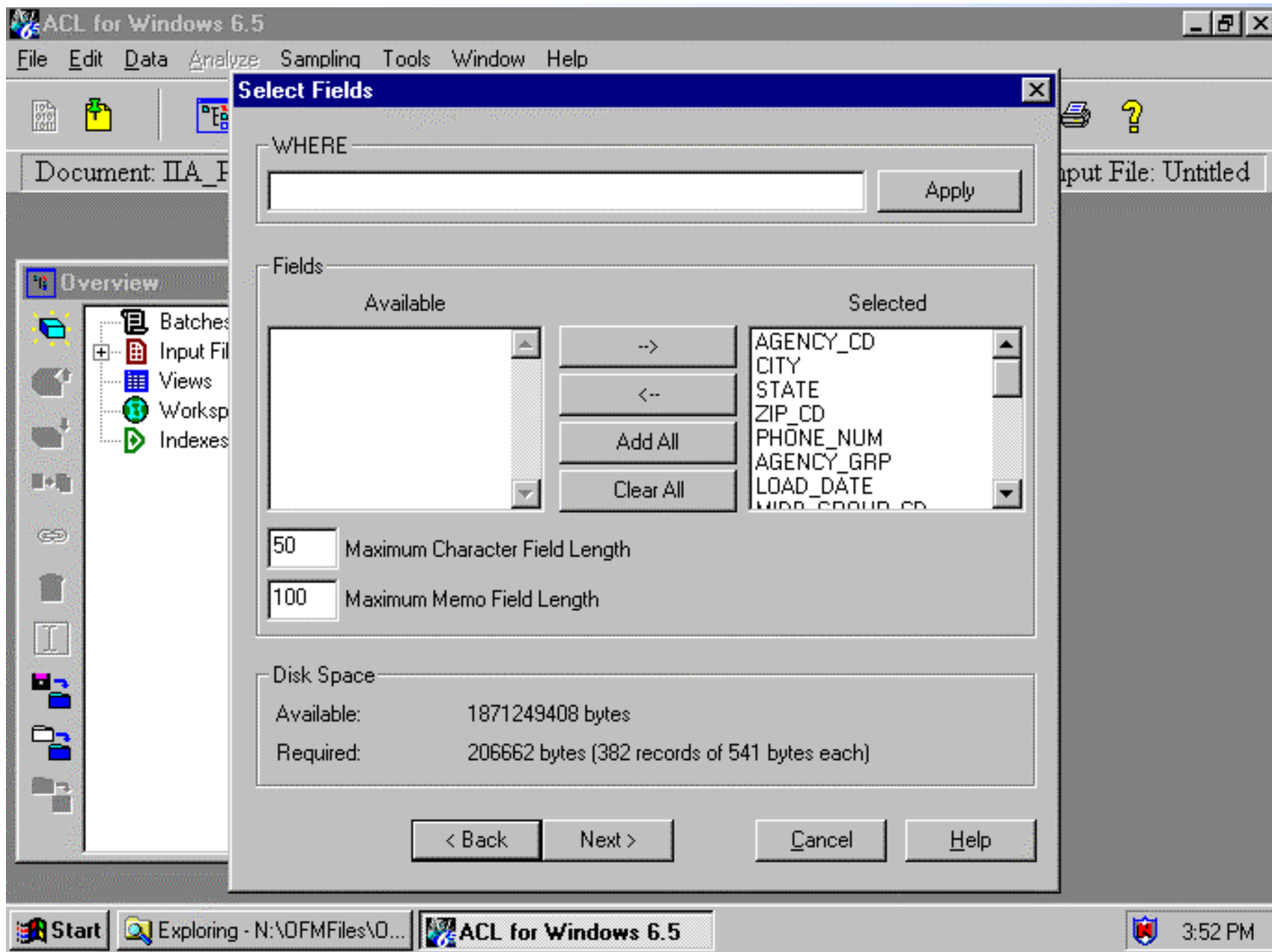




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ACL for Windows 6.5 - [View: Default_View [Data File: MONTH13_DTL.FIL]]

File Edit Data Analyze Sampling Tools Window Help

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New Document... Ctrl+N
 Open Document... Ctrl+O
 Close Document
 Save Document Ctrl+S
 Save Document As...
 Page Setup...
 Print... Ctrl+P
 Print Documentation...
 Clear Log File...
 Document Notes... Ctrl+G
 Notify...
 Exit Alt+F4
 1 IIA_Presentation.ACL Ctrl+A
 2 ricest1.ACL
 3 Data_2000.ACL
 4 Ae00.acl
 5 Recon_2000.ACL
 6 test.ACL
 7 grp5_99.ACL
 8 ofm025.ACL

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23 071 0102

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File Edit Data Analyze Sampling Tools Window Help

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Undo Ctrl+Z
Cut Ctrl+X
Copy Ctrl+C
Paste Ctrl+V
Input File Definition... Ctrl+F
Filters...
Variables...
Batches...
Workspaces...
Preferences...

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File Edit **Data** Analyze Sampling Tools Window Help

Document

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Relations...
Report... Ctrl+R
Extract...
Export...
Summarize... Ctrl+O
Index...
Sort...
Join... Ctrl+7
Merge...

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File Edit Data **Analyze** Sampling Tools Window Help

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Count... Ctrl+3
Total... Ctrl+4
Statistics...
Profile...
Stratify... Ctrl+5
Classify...
Histogram... Ctrl+8
Age...
Sequence... Ctrl+6
Gaps...
Duplicates...
Verify...
Search...

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Start ACL for Windows 6.5 ... 6:55 PM

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File Edit Data Analyze **Sampling** Tools Window Help

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Sample... Ctrl+9
Evaluate...

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10	071	0102			6101	0438	00438	2000			10/16/2000	071	FM9	00009	A		
11	071	0102			6101	0438	00438	2000		000	10/16/2000	071	FM9	00010	A		
12	071	0102			6101	0438	00438	2000			10/16/2000	071	FMA	00001	A		
13	071	0102			6101	0438	00438	2000		000	10/16/2000	071	FMA	00002	A		
14	071	0103			6101	0438	00438	2000			10/16/2000	071	FMA	00003	A		
15	071	0103			6101	0438	00438	2000		000	10/16/2000	071	FMA	00004	A		
16	071	0110			6101	0438	00438	2000		000	10/16/2000	071	FMA	00006	A		
17	071	0110			6101	0438	00438	2000			10/16/2000	071	FMA	00005	A		
18	071	0121			6101	0438	00438	2000			10/16/2000	071	FMA	00007	A		
19	071	0121			6101	0438	00438	2000		000	10/16/2000	071	FMA	00008	A		
20	071	0102			6101	0438	00438	2000			10/16/2000	071	FMA	00009	A		
21	071	0102			6101	0438	00438	2000		000	10/16/2000	071	FMA	00010	A		
22	071	0102			6101	0438	00438	2000			10/16/2000	071	FMB	00001	A		
23	071	0102			6101	0438	00438	2000		000	10/16/2000	071	FMB	00002	A		

Start ACL for Windows 6.5 ... 6:55 PM

ACL for Windows 6.5 - [View: Default_View [Data File: MONTH13_DTL.FIL]]

File Edit Data Analyze Sampling Tools Window Help

Document: Month_13.ACL

Input File: MONTH13_DTL

Standard Applications...
 Comment...
 Dump...
 Random...
 File History
 Create Batch from View Ctrl+2
 Do Batch... Ctrl+1
 Set Batch Recorder On
 Customize Button Bar...
 Set Global Filter...

	AGEN	AGEN	AGEN	YR	BAN	BATCH	DATE	BAT	BAT	BATCH	B	CNTF	
1	071	0102			000	10/16/2000	071	FM8	00008	A			
2	071	0102				10/16/2000	071	FM9	00001	A			
3	071	0102			000	10/16/2000	071	FM9	00002	A			
4	071	0103				10/16/2000	071	FM9	00003	A			
5	071	0103			000	10/16/2000	071	FM9	00004	A			
6	071	0110				10/16/2000	071	FM9	00005	A			
7	071	0110		6101	0438	00438	2000	000	10/16/2000	071	FM9	00006	A
8	071	0121		6101	0438	00438	2000		10/16/2000	071	FM9	00007	A
9	071	0121		6101	0438	00438	2000	000	10/16/2000	071	FM9	00008	A
10	071	0102		6101	0438	00438	2000		10/16/2000	071	FM9	00009	A
11	071	0102		6101	0438	00438	2000	000	10/16/2000	071	FM9	00010	A
12	071	0102		6101	0438	00438	2000		10/16/2000	071	FMA	00001	A
13	071	0102		6101	0438	00438	2000	000	10/16/2000	071	FMA	00002	A
14	071	0103		6101	0438	00438	2000		10/16/2000	071	FMA	00003	A
15	071	0103		6101	0438	00438	2000	000	10/16/2000	071	FMA	00004	A
16	071	0110		6101	0438	00438	2000	000	10/16/2000	071	FMA	00006	A
17	071	0110		6101	0438	00438	2000		10/16/2000	071	FMA	00005	A
18	071	0121		6101	0438	00438	2000		10/16/2000	071	FMA	00007	A
19	071	0121		6101	0438	00438	2000	000	10/16/2000	071	FMA	00008	A
20	071	0102		6101	0438	00438	2000		10/16/2000	071	FMA	00009	A
21	071	0102		6101	0438	00438	2000	000	10/16/2000	071	FMA	00010	A
22	071	0102		6101	0438	00438	2000		10/16/2000	071	FMB	00001	A
23	071	0102		6101	0438	00438	2000	000	10/16/2000	071	FMB	00002	A

Start ACL for Windows 6.5 ... 6:56 PM

Session #1 - Microsoft Internet Explorer provided by DMB State of Michigan

ACL for Windows 6.5 - [View: Default_View [Data File: MONTH13_DTL.FIL]]

File Edit Data Analyze Sampling Tools Window Help

Document: Month_13.ACL

Font Size

Cascade

Tile Horizontally

Tile Vertically

Arrange All

Close

Close All

1 Command Log

2 View: Default_View [Data File: MONTH13_DTL.FIL]

	AGEN	AGEN	AGEN	AGENCY
1	071	0102		
2	071	0102		
3	071	0102		
4	071	0103		
5	071	0103		
6	071	0110		
7	071	0110		
8	071	0121		
9	071	0121		
10	071	0102		
11	071	0102		
12	071	0102		
13	071	0102		
14	071	0103		
15	071	0103		
16	071	0110		
17	071	0110		
18	071	0121		
19	071	0121		
20	071	0102		
21	071	0102		
22	071	0102		
23	071	0102		

BAT	BATCH	B	CNTF
FM8	00008	A	
FM9	00001	A	
FM9	00002	A	
FM9	00003	A	
FM9	00004	A	
FM9	00005	A	
FM9	00006	A	
FM9	00007	A	
FM9	00008	A	
FM9	00009	A	
FM9	00010	A	
FMA	00001	A	
FMA	00002	A	
FMA	00003	A	
FMA	00004	A	
FMA	00006	A	
FMA	00005	A	
FMA	00007	A	
FMA	00008	A	
FMA	00009	A	
FMA	00010	A	
FMB	00001	A	
FMB	00002	A	

Start ACL for Windows 6.5 ... 6:57 PM